

**Illinois Department of Revenue
Regulations**

Title 86 Part 107 Section 107.110 Electronic Signature

TITLE 86: REVENUE

PART 107

TELEFILING OF ILLINOIS INDIVIDUAL INCOME TAX RETURNS

Section 107.110 Electronic Signature

- a) The taxpayer's signature code, consisting of the taxpayer's social security number and Personal Identification Number (PIN), is to be used in lieu of a written signature when filing returns, forms or schedules with the Department via TeleFile.
- b) The use of the PIN in combination with the social security number has the same legal effect as if the taxpayer had signed the return, form or schedule that are part of that TeleFile filing.
- c) TeleFile filed returns, forms or schedules will be considered unsigned unless both components of the taxpayer's signature code are received by the Department as part of the TeleFile filing. (See 35 ILCS 5/503.)
- d) The signature code is considered to be valid until:
 - 1) The taxpayer notifies the Department that the signature code has been compromised, or
 - 2) The Department determines that the signature code has been compromised.